

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

IDEAL PRODUCTS LLC,	)	
	)	
Petitioner,	)	8:12CV267
	)	
V.	)	
	)	
UNITED STATES OF AMERICA,	)	ORDER TO SHOW CAUSE
INTERNAL REVENUE SERVICE,	)	
and BROCK ZEEB, IRS Agent,	)	
	)	
Respondents.	)	
_____	)	

On August 1, 2012, Ideal Products, LLC (“Ideal”), appearing *pro se*, filed a Petition to Quash IRS Third Party Summons. ([Filing 1](#).) However, limited liability companies, such as Ideal, cannot proceed *pro se*. See [Wilkinson Industries, Inc. v. Taylor’s Indus. Services, LLC, No. 8:06CV402, 2007 WL 1751739, \\*1 \(D. Neb. June 18, 2007\)](#).

Therefore,

**IT IS ORDERED** that by or before September 4, 2012, counsel shall enter an appearance on behalf of Ideal. If counsel has not appeared by that date, the undersigned will recommend to Chief United States District Court Judge Laurie Smith Camp that Ideal’s Petition be dismissed and this matter closed.

**DATED August 3, 2012.**

**BY THE COURT:**

**S/ F.A. Gossett**  
**United States Magistrate Judge**